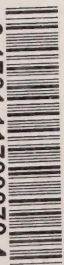


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GST Goods and Services Tax:
Should I register? Information
for non-residents

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GST

GOODS
AND SERVICES
TAX

SHOULD I REGISTER?

INFORMATION FOR

NON-RESIDENTS



Canada

RNR 1

Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, while you are under no legal obligation to do so at this time, you are encouraged to pre-register by filling in the enclosed "Goods and Services Tax Registration Form".



Printed under the authority of the Honourable Otto Jelinek,
Minister of National Revenue.

La présente brochure sur la TPS est également disponible en français sous le titre DOIS-JE M'INSCRIRE?, Renseignements à l'intention des non-résidents.

A Message to Non-Resident Businesses and Organizations

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NR5
- 1990
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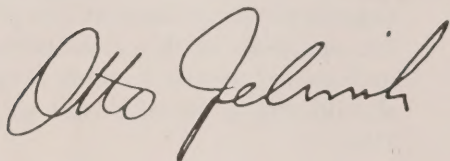
The Goods and Services Tax (GST) now before Parliament will, on passage by Parliament, replace the federal sales tax in Canada. It will require most businesses and organizations that are non-resident and carry on a business in Canada to register.

My department, Revenue Canada, Customs and Excise, will be responsible for administering the proposed GST. Our aim is to ensure that businesses and organizations understand the proposed tax, are aware of the assistance available to them and are able to adapt to the changes, should they come into force on January 1, 1991.

This information pamphlet and registration form were prepared with the assistance of Canada's business community. It has always been my view, as a former small businessman, that those affected by change in government policy should play a key role in the consultation process.

Receipt of your completed registration form will allow us to provide you with additional information on some important features of the proposed tax, such as the federal sales tax rebate on inventory, input tax credits, the transitional credit for small business, and flexibility in GST filing requirements.

If you require assistance or have any questions, please contact the Revenue Canada Excise office responsible for your area. Addresses and telephone numbers of Revenue Canada Excise offices are listed on the back cover of this pamphlet.

A handwritten signature in black ink, reading "Otto Jelinek". The signature is written in a cursive style with a large, looping "O" and a long, sweeping "J".

Otto Jelinek
Minister

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University of Toronto

GST *Part of the Canadian Government's Plan For Tax Reform*

As part of tax reform, the Canadian government has introduced legislation to replace the current Federal Sales Tax with the Goods and Services Tax (GST) on January 1, 1991.

For those businesses and organizations that did not receive a personalized form in the mail and would like to prepare, Revenue Canada, Customs and Excise, is providing this pamphlet, which briefly explains the registration procedures for the proposed tax. If you received a "SHOULD I REGISTER?" booklet and form in the mail, please ensure that you return your personalized form, included in this package; not the one in this pamphlet.

Your Business or Organization and the GST

Under the proposed legislation, most businesses and organizations carrying on a business in Canada will have to register for and collect the GST.

Many small firms that may not be required to register for the GST could find it to their advantage to do so.

The information provided in this pamphlet will help you decide whether or not to register.

It will answer other questions you may have about the GST, such as:

- How will the GST work?
- When will it come into effect?
- What goods and services would be taxed? Are any exempt?
- What are the benefits of registration?
- What assistance can I get?



Remember, we are ready to answer your questions about the proposed GST.

How Will the GST Work?

Once the GST comes into force, your registered business or organization **will charge** the GST on taxable sales and services made in Canada and **will pay** the GST on most business purchases.

After you have registered, you would prepare and submit a GST return at selected intervals showing the amount of tax you charged and the amount of tax you paid.

If the amount of GST charged is greater than the amount paid, the difference would be owed to the Government of Canada. If the amount of GST paid is larger, you could claim a refund.

The following chart shows how the GST will work.

(See the list of GST-exempt goods and services on page 10.)

GST-taxable goods and services would be taxed at either seven per cent or zero per cent (known as zero-rated). It is proposed that zero-rated goods and services include the following items:

- basic groceries
- prescription drugs and medical devices
- most farm produce
- most major farm and fishing purchases
- most farm livestock
- fresh-caught fish and seafood products, for human consumption
- exports

Any GST-taxable goods and services not zero-rated would be taxed at seven per cent.

So, if you carry on any business in Canada and sell or provide GST-taxable goods and services totalling more than \$30,000 (Cdn.) annually, on a world-wide



basis, or if the only business carried on by you in Canada consists of selling or providing, directly to spectators or attendees, admissions to a place of amusement, a seminar, an activity or an event, you would need to register.

Calculating Your GST-taxable Sales and Revenues

Your calculation of total GST-taxable sales and revenues would have to include your sales of zero-rated goods and services. Remember to include in your calculation, charges you made for services such as labour, repairs and warranties.

Also, the sales and revenues from all associated companies would have to be included in your calculation.

Only by registering would you be able to recover the GST you paid on business purchases that you make in the course of bringing your taxable product or service to market.



Registered non-resident vendors or lessors of taxable land or buildings in Canada would:

- charge the GST on sales and revenues made in Canada
- receive a credit for the GST paid on goods for resale, advertising, electricity, office supplies, etc.

Registered non-residents presenting a financial planning seminar would:

- charge the GST on the price of admission to the seminar
- receive a credit for any GST paid on business purchases





CANADIAN GOODS AND SERVICES TAX REGISTRATION FORM FOR NON-RESIDENTS
(See instructions before completing) • Disponible en français.

<p>Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990/ Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, while you are under no legal obligation to do so, you may wish to complete this form.</p>	1. Full legal business or organization name
	2. Trading name (if different from above)

<p>Personal information provided on this form is protected under the provisions of the Privacy Act and is maintained in Personal Information Bank RCC/P-PU-065.</p>	3. Mailing address
---	--------------------

<p>This form is prescribed by the Minister of National Revenue under the Excise Tax Act.</p>	Title
4. Name of contact	

5. Telephone no. ()	6. Language preference <input type="checkbox"/> English <input type="checkbox"/> French
----------------------------	---

7. Annual GST - taxable sales and revenues in Canadian dollars (see instruction 1 if you are a partnership or a branch).	<p></p> <p>\$ <input type="text"/></p>
--	--

8. Office use only

INSTRUCTIONS FOR COMPLETING THE GST REGISTRATION FORM

The following guidelines will help you fill out the registration form. The numbers in the left margin correspond to those found on the registration form. All businesses or organizations registering must fill out the form and sign the declaration at the bottom.

If your business or organization is not required to be registered, or if your total annual GST-taxable sales and revenues, on a world-wide basis, are \$30,000 (Cdn.) or less and you choose not to register, do not complete or submit this form.

Information on GST registration requirements is available in pamphlet "SHOULD I REGISTER?, INFORMATION FOR NON-RESIDENTS" or from Revenue Canada Excise officers listed on the back cover of this pamphlet.

1. Individual members of a partnership or branches / divisions of a company cannot register; only the partnership or company as a whole can register. The company's or partnership's total annual GST-taxable sales and revenues must be used in the calculation of item 7.

2,3. Complete these items in detail.

4,5. Enter the name, title, and telephone number of the person selected as your contact on GST matters.

6. Choose the official language you wish to use for GST purposes.

8. For office use only.

9. For GST you can elect to use your business fiscal year end or your taxation year end. You may, however, elect to use your calendar year end.

10. Answer yes only if you want some (or all) of your branches to file separate returns. You will be sent additional information with your registration confirmation.

11. Briefly describe your major business activity (e.g., retailer of men's clothes, wholesaler of plumbing and heating supplies, hairdressing services, etc.).



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COMPLETE AND MAIL THIS COPY

Protected - (when completed)

CANADIAN GOODS AND SERVICES TAX REGISTRATION FORM FOR NON-RESIDENTS

(See instructions before completing)

• Disponible en français.

Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, while you are under no legal obligation to do so, you may wish to complete this form.

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This form is prescribed by the Minister of National Revenue under the Excise Tax Act.

1. Full legal business or organization name

2. Trading name (if different from above)

3. Mailing address

4. Name of contact

Title

5. Telephone no. ()

6. Language preference

☐

English

☐

French

7. Annual GST - taxable sales and revenues in Canadian dollars (see instruction 1 if you are a partnership or a branch).

\$

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Information on GST registration requirements is available in pamphlet "SHOULD I REGISTER?, INFORMATION FOR NON-RESIDENTS" or from Revenue Canada Excise officers listed on the back cover of this pamphlet.

1. Individual members of a partnership or branches / divisions of a company cannot register; only the partnership or company as a whole can register. The company's or partnership's total annual GST-taxable sales and revenues must be used in the calculation of item 7.

2,3. Complete these items in detail.

4,5. Enter the name, title, and telephone number of the person selected as your contact on GST matters.

6. Choose the official language you wish to use for GST purposes.

8. For office use only.

9. For GST you can elect to use your business fiscal year end or your taxation year end. You may, however, elect to use your calendar year end.

10. Answer yes only if you want some (or all) of your branches to file separate returns. You will be sent additional information with your registration confirmation.

11. Briefly describe your major business activity (e.g., retailer of men's clothes, wholesaler of plumbing and heating supplies, hairdressing salon, etc.).

7. You may apply for GST registration when your sales and revenues of GST-taxable goods and services, on a world-wide basis, exceed \$30,000 (Cdn.).

- If your total sales and revenues in any four consecutive calendar quarters exceed this amount, you will have until the end of the month following these four quarters before you must start collecting GST.
- However, if you exceed this amount in any one calendar quarter, you must start collecting the GST as of the day you exceed this amount.

You may opt to register if you are below this amount. To register, complete the form and sign the declaration at the bottom.

N.B. If you are a non-resident and charge directly an admission for a performance, you must register prior to selling the admission and start collecting the GST on the FIRST TAXABLE SALE.

12. If you are a corporation, enter your Revenue Canada Taxation corporate account number. If you are an individual in business by yourself, enter your social insurance number. If your business has employees, enter the main Revenue Canada Taxation payroll deduction account number. If your business imports goods commercially, enter your primary Customs importer number.

13. Enter the value in Canadian dollars of the inventory of goods for resale from your most recent financial statement so that we can provide you with information on how to obtain your federal sales tax rebate.

14. For office use only.

15. Check the box that best describes your operation.

Please ensure you have signed the declaration and completed all items that apply to you.

Note : Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, while you are under no legal obligation to do so, you may wish to complete this form.

Month

Day

(If yes, further information will follow.)

☐ Yes ☐ No

11. Briefly describe your major business activity

12. Enter the numbers that apply to your operation

Customs importer no. (only one)

Payroll deduction account no. (only one)

Taxation Corporate Account no. or S.I.N.

13. Do you have an inventory of FST-paid goods for resale?

(If yes, enter the dollar value in canadian dollars of your inventory from the last financial statement.)

☐ Yes ☐ No

\$

14. Office use only

15. Please check the appropriate box.

3 ☐ Non-profit Organization

4 ☐ Financial Institution

5 ☐ University, School Board, Hospital

6 ☐ Joint Venture

7 ☐ Not applicable

9 ☐ Charge admission directly to spectators / attendees

DECLARATION

I, _____ (Print name) declare that, to the best of my knowledge, all of the above information is true and complete.

Signature of Proprietor, Partner, or in the case of an organization or corporation, an Authorized officer.

Title

Date

7. You may apply for GST registration when your sales and revenues of GST-taxable goods and services, on a world-wide basis, exceed \$30,000 (Cdn.).

- If your total sales and revenues in any four consecutive calendar quarters exceed this amount, you will have until the end of the month following these four quarters before you must start collecting GST.

- However, if you exceed this amount in any one calendar quarter, you must start collecting the GST as of the day you exceed this amount.

You may opt to register if you are below this amount. To register, complete the form and sign the declaration at the bottom.

N.B. If you are a non-resident and charge directly an admission for a performance, you must register prior to selling the admission and start collecting the GST on the FIRST TAXABLE SALE.

12. If you are a corporation, enter your Revenue Canada Taxation corporate account number. If you are an individual in business by yourself, enter your social insurance number. If your business has employees, enter the main Revenue Canada Taxation payroll deduction account number. If your business imports goods commercially, enter your primary Customs importer number.

13. Enter the value in Canadian dollars of the inventory of goods for resale from your most recent financial statement so that we can provide you with information on how to obtain your federal sales tax rebate.

14. For office use only.

15. Check the box that best describes your operation.

Please ensure you have signed the declaration and completed all items that apply to you.

Note : Bill C-62, the proposed legislation on the Goods and Services Tax, received third reading and was passed by the House of Commons on April 10, 1990. Although this Bill has not yet received Royal Assent, Revenue Canada would like to help businesses and organizations prepare for the tax. Accordingly, while you are under no legal obligation to do so, you may wish to complete this form.

Month

Day

(If yes, further information will follow.)

☐ Yes ☐ No

11. Briefly describe your major business activity:

12. Enter the numbers that apply to your operation

Customs importer no. (only one)

Payroll deduction account no. (only one)

Taxation Corporate Account no. or STN

13. Do you have an inventory of FST-paid goods for resale?

(If yes, enter the dollar value in Canadian dollars of your inventory from the last financial statement.)

☐ Yes ☐ No

\$

14. Office use only

15. Please check the appropriate box:

3 ☐ Non-profit
Organization

4 ☐ Financial
Institution

5 ☐ University,
School Board, Hospital

6 ☐ Joint Venture

7 ☐ Not applicable

9 ☐ Charge admission directly to
spectators / attendees

DECLARATION

I, _____ (Print name) _____ declare that, to the best of my knowledge, all of the above information is true and complete.

Signature of Proprietor, Partner, or in the case of an organization or
corporation, an Authorized officer.

Title

Date

Under the proposed legislation, you need **NOT** register for and collect the GST if

- you sell or provide **ONLY** GST-exempt goods or services, or
- your annual GST-taxable sales and revenues, on a world-wide basis, are \$30,000 (Cdn.) or less.

Important: This exclusion does not apply to a non-resident whose only business carried on in Canada consists of selling or providing, directly to spectators or attendees, admissions to a place of amusement, a seminar, an activity or an event. In such a case, the non-resident business or organization must apply to be registered before it starts selling or providing the admissions.

You may voluntarily register if your annual GST-taxable sales and revenues, on a world-wide basis, are \$30,000 (Cdn.) or less. By registering, you will be able to recover any GST you paid on business purchases, and your GST-registered customers will be able to claim credits as well.



Keep in mind that under the proposed legislation you will be required to register once your annual GST-taxable sales and revenues, on a world-wide basis, exceed \$30,000 (Cdn.).

What are GST-exempt Goods and Services?

The following are proposed to be GST-exempt:

- long-term residential rents
- sales of used housing
- day-care services
- financial services

The following are proposed to be GST-exempt in certain circumstances:

- health and dental services
- legal aid services
- educational services
- activities by charities and non-profit organizations



- services by governments and other specified public bodies

Universities and public colleges

- GST-exempt – fees for instruction in courses leading to certificates or diplomas
- GST-taxable – charges for parking on campus

Charities and non-profit organizations

- GST-exempt – recreational programs for children and disabled individuals, and the provision of food, drink or accommodation for the relief of poverty, suffering or distress
- GST-taxable – catering services provided for a fee



If all your activities are GST-exempt, you would not be required to register.

However, you would have to register:

- if you are involved in both GST-taxable and exempt activities, and your annual GST-taxable sales and revenues, on a world-wide basis, exceed \$30,000 (Cdn.), or
- if the only business carried on by you in Canada consists of selling or providing, directly to spectators or attendees, admission to a place of amusement, a seminar, an activity or an event, you would have to register.

The GST would not apply when you sell or provide GST-exempt items. Nor would you be entitled to claim a credit or refund for any GST paid on business purchases you make in the course of bringing your exempt product or service to market.



Special Rules

Partnerships and companies: Under the proposed legislation, companies and partnerships will have to register for the GST on an entity basis. In other words, **individual partners cannot register separately** for the GST. Likewise, a company's **branches and divisions cannot register separately**. In addition, partnerships and companies must register based on their total annual GST-taxable sales and revenues.

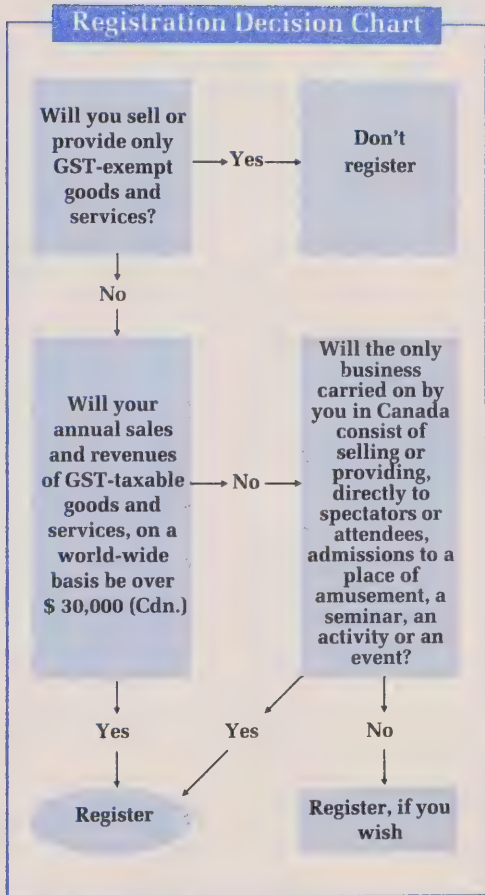
Charities, non-profit organizations, public colleges, universities, school boards and hospitals conducting GST-taxable activities: For the most part, these organizations will be treated in the same way as businesses; if their annual GST-taxable sales and revenues, on a world-wide basis, are over \$30,000 (Cdn.), they must register. However, unlike businesses, these organizations may apply to have the branches or divisions treated separately in calculating this \$30,000 (Cdn.) threshold.

If you need any help in applying these special rules, contact the Revenue Canada Excise office responsible for your area.

Your Registration Decision Chart

The following chart will help you decide whether or not to register, or if you qualify for optional registration.





Security Requirement

A non-resident who does not have a permanent establishment in Canada will be required to provide security when applying to be registered. Information on the amount and acceptable types of security, as well as a sample form for a guarantee bond, will be available in the GST MEMORANDUM 200 series, **"REGISTRATION"**.

Prepare Early!

The earlier you submit the GST registration form, the sooner we will send you important information to help your business or organization plan for the proposed tax.

You will receive your GST number and information on:

- how to collect the GST, keep records, file returns, etc.;
- how to obtain a credit for the GST paid on goods and services you buy to do business in Canada;

- how to obtain a rebate on the Federal Sales Tax included in your inventory for resale as of January 1, 1991;
- how to receive a start-up credit for administering the GST if you are a small business; and
- what options are available to simplify GST procedures.

Fill in the GST registration form and return the “mail-in” copy to the Revenue Canada Excise office responsible for your area. A “working” copy and instructions for completing the form are included in this pamphlet, for your records.

If you are not sure whether to register, contact a Revenue Canada Excise office for assistance.

Some Benefits of Registration

If you are a registrant when the proposed GST takes effect, you will be eligible for the following benefits.

Input Tax Credits: You will be able to claim a credit for the GST paid on your business purchases, including imports. If your credits amount to more than the GST owed to the Government of Canada, you may claim a refund for the difference.

Federal Sales Tax Rebate: To avoid taxing the same goods twice, a one-time rebate of the Federal Sales Tax included in your inventory of goods for resale on January 1, 1991, will be provided.

Small Business Credit: Small businesses that are required to register will be entitled to a one-time start-up credit of up to \$1,000 (Cdn.) to ease the transition to the new system. The credit will be available to registered businesses and organizations with GST-taxable sales and revenues, on a world-wide basis, of under \$500,000 (Cdn.), during any three-month period beginning in 1990 or in their first fiscal quarter of 1991.

GST credits for your customers: It is important that you be registered so that your GST registration number can be shown on your invoices. Your GST-registered customers will then be able to claim their own tax credits.

What Assistance Can I Get?

If you need assistance in filling out the GST registration form, Revenue Canada Excise officials across Canada will be pleased to explain registration and other GST matters to you. Extra forms are available from any Revenue Canada Excise office or Canadian post office.

We will be helping businesses and organizations prepare for the proposed GST through seminars, on-site visits and toll-free telephone information services.

Please refer to the attached list to determine which Revenue Canada Excise office to contact for more information. You will find the addresses and telephone numbers of all Revenue Canada Excise offices listed on the back cover of this pamphlet.

Note: If you are outside of Canada and need more information on the proposed GST, contact the nearest Canadian Trade Commissioner.

Appendix

*Revenue Canada Excise Offices
Responsible for Non-Resident
Businesses Operating from the
United States of America*

American State	Responsible Revenue Canada Excise Office
Alabama	London
Alaska	Burnaby
Arizona	Burnaby
Arkansas	Winnipeg
California	Burnaby
Colorado	Calgary
Connecticut	Montreal
Delaware	Montreal
District of Columbia (City of Washington)	Montreal
Florida	London
Georgia	London
Hawaii	Burnaby
Idaho	Burnaby
Illinois	London
Indiana	London
Iowa	Winnipeg
Kansas	Winnipeg
Kentucky	London
Louisiana	Winnipeg
Maine	Halifax
Maryland	Montreal

Massachusetts	Montreal
Michigan	London
Minnesota	Winnipeg
Mississippi	London
Missouri	Winnipeg
Montana	Calgary
Nebraska	Winnipeg
Nevada	Burnaby
New Hampshire	Montreal
New Jersey	Montreal
New Mexico	Calgary
New York	Toronto
North Carolina	Toronto
North Dakota	Winnipeg
Ohio	London
Oklahoma	Calgary
Oregon	Burnaby
Pennsylvania	Toronto
Rhode Island	Montreal
South Carolina	Toronto
South Dakota	Winnipeg
Tennessee	London
Texas	Calgary
Utah	Burnaby
Vermont	Montreal
Virginia	Toronto
Washington (State)	Burnaby
West Virginia	Toronto
Wisconsin	London
Wyoming	Calgary

Think Recycling!

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paper containing
recovered waste.



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papier contenant
des rebuts recyclés.

Pensez à recycler!

REVENUE CANADA EXCISE OFFICES

MAILING ADDRESSES	GENERAL ENQUIRIES	
	LOCAL	LONG DISTANCE
NEWFOUNDLAND AND LABRADOR P.O. Box 5500 St. John's, Newfoundland A1C 5W4	772-2851	1-800-563-4950
NOVA SCOTIA P.O. Box 1658 Halifax, Nova Scotia B3J 2Z8	426-1975	1-800-565-9111
PRINCE EDWARD ISLAND P.O. Box 1658 Halifax, Nova Scotia B3J 2Z8	566-7272	1-800-565-9111
NEW BRUNSWICK P.O. Box 1070 Moncton, New Brunswick E1C 8P2	858-3727	1-800-561-6656
QUEBEC P.O. Box 2117, Postal Terminal Québec, Quebec G1K 7M9 P.O. Box 6092, Station "A" Montréal, Quebec H3C 3H3	648-4376 496-1494	1-800-363-5254 1-800-361-8339
ONTARIO P.O. Box 8257 Ottawa, Ontario K1G 3H7 P.O. Box 100, Station "Q" Toronto, Ontario M4T 2L7 P.O. Box 5457 London, Ontario N6A 4L6	990-8584 973-1000 645-4041	1-800-465-6160 1-800-461-1082 1-800-265-0017
MANITOBA P.O. Box 1022 Winnipeg, Manitoba R3C 2W2	983-4525	1-800-665-8749
SASKATCHEWAN P.O. Box 557 Regina, Saskatchewan S4P 3A4	780-7279	1-800-667-8886
ALBERTA/NORTHWEST TERRITORIES P.O. Box 1717, Station "M" Calgary, Alberta T2P 4K4 P.O. Box 2296, Main Postal Station Edmonton, Alberta T5J 4N3	292-6990 448-1309	1-800-661-3498 1-800-661-3498
BRITISH COLUMBIA/YUKON P.O. Box 82110, North Burnaby Postal Station Burnaby, British Columbia V5C 5P2	666-4664	1-800-561-6990

**HEARING
DISABILITY**
If you are deaf or
have a hearing
disability, and
have access to a
Telephone Device
for the Deaf,
telephone
1-800-465-5770.

**REGULAR
HOURS OF
TELEPHONE
AND COUNTER
SERVICE**
Monday to
Friday 8:00 a.m.
to 5:00 p.m.
(except holidays)

**OTHER
LANGUAGES**
Some Excise
offices offer help
in languages other
than English and
French. Contact
your Excise office
for more details.

**LONG
DISTANCE
CALLS**
No charge to
caller. Dial as
directed.

**ELECTRONIC
DATABASE**
If you have
difficulty accessing
this "keyword"
searchable
database by
modem at
1-800-267-4500,
contact your local
Excise office.



